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ABSTRACT OF THE DISCLOSURE

An insulating film for protecting an upper portion of a control gate electrode is constituted by a silicon oxide film, and thereby stress affecting a gate oxide film and a substrate that is located below a bottom portion thereof is reduced. Further, an etching prevention film consisting of a silicon nitride film is formed on a sidewall of the silicon oxide film, and thereby it is possible to prevent the sidewall of the silicon oxide film from being etched in a hydrofluoric acid cleaning step after processing of a gate electrode.

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